IN THE CLAIMS

(Original) A liner for a snowboard boot comprising:
 an inner lining;

a cellular elastomeric composite being formed from a first layer foam backed by a non-woven top sheet, the cellular elastomeric composite being attached to the inner layer; and

a second layer of foam material attached to the cellular elastomeric composite

wherein the first layer of foam is one of a reticulated foam and a hydrophilic open-cell foam.

- 2. (Original) A liner according to claim 1, wherein the first and second layers of foam are formed from a product called Aquazone.
 - 3-8. Canceled.
 - 9. (Previously Added) A liner comprising:
 an inner moisture transfer material;
- a first layer of foam attached to the inner moisture transfer material; and

a non-woven top sheet attached to the first layer of foam, the non-woven top sheet being capable of transferring moisture.

- 10. (Previously Added) The liner of claim 9, wherein the inner moisture transfer material is a double-sided fabric.
- 11. (Previously Added) The liner according to claim 10, wherein the first layer of foam and the non-woven top sheet are combined into a cellular elastomeric composite in which the non-woven top sheet is a backing to the first layer of foam, and wherein this composite is first formed before being attached to the inner moisture transfer material.
 - 12-13. Canceled.
- 14. (Previously Added) A liner comprising:

 an inner moisture transfer material; and
 a layer of foam attached to the inner moisture
 transfer material, the layer of foam being capable of
 transferring moisture,

wherein the layer of foam is treated to have reversible enhanced thermal properties.

- 15. (Previously Added) A liner comprising:
- a non-woven material capable of transferring moisture vapor;

an open-cell foam attached to the non-woven material; and

an outer layer.

- 16. (Previously Amended) The liner according to claim 15, wherein the open-cell foam is treated to have reversible enhanced thermal properties.
- 17. (Previously Amended) A composite for a liner comprising:
 - a first layer of open-cell foam;
- a first non-woven material attached to the first layer of open-cell foam, the first non-woven material being capable of transferring moisture vapor;
- a second layer of open-cell foam attached to the first absorbent non-woven material; and

a second non-woven material attached to the second layer of open-cell foam, the second non-woven material being capable of transferring moisture vapor.

- 18. (Previously Amended) The liner according to claim
 17, wherein the first and second non-woven materials are
 apertured.
- 19. (Previously Amended) The composite according to claim 15, wherein the non-woven material is apertured.
- 20. (Previously Added) A composite for a liner comprising:

an open cell foam; and

- a flexible mesh attached to the foam to provide structural integrity for the liner.
- 21. (Previously Added) A composite for a liner comprising:
 - a first open cell foam material; and
 - a second open cell foam material,

wherein a spacer fabric is provided between the first and second open cell foam materials.

- 22. (Previously Amended) A composite for use in a liner comprising:
- a layer of foam which is treated to have reversible enhanced thermal properties; and
- a non-woven material attached to the layer of foam, the non-woven material being capable of transferring moisture vapor.
- 23. (Previously Added) The liner according to claim 9, wherein the first layer of foam is an open-cell foam.
- 24. (Previously Added) The liner according to claim 14, wherein the layer of foam is an open-cell foam.
- 25. (Previously Added) The liner according to claim 22, wherein the layer of foam is an open-cell foam.
- 26. (Previously Added) The liner according to claim 23, wherein the open-cell foam is hydrophilic.

- 27. (Previously Added) The liner according to claim 24, wherein the open-cell foam is hydrophilic.
- 28. (Previously Added) The liner according to claim 25, wherein the open-cell foam is hydrophilic.
- 29. (Previously Added) The liner according to claim 26, wherein the first layer of foam is treated to have reversible enhanced thermal properties.
- 30. (Previously Added) The liner according to claim 17, wherein the first and second layers of open-cell foam are treated to have reversible enhanced thermal properties.
- 31. (Previously Added) The liner according to claim 20, wherein the open-cell foam is treated to have reversible enhanced thermal properties.
- 32. (Previously Added) The liner according to claim 21, wherein the first and second open-cell foam materials are treated to have reversible enhanced thermal properties.

- 33. (Previously Added) The liner according to claim 9, wherein the inner moisture transfer material includes polyester.
- 34. (Previously Added) The liner according to claim 14, wherein the inner moisture transfer material includes polyester.
- 35. (Previously Added) The liner according to claim 23, wherein the open-cell foam is capable of transferring moisture.
- 36. (Previously Added) The liner according to claim 9, wherein the non-woven top sheet includes at least one material selected from a group consisting of lycra, wood pulp, cotton, polypropylene, polyester and rayon.
- 37. (Previously Added) The liner according to claim 22, wherein said non-woven material includes at least one material selected from a group consisting of lycra, wood pulp, cotton, polypropylene, polyester and rayon.

- 38. (Previously Amended) The liner according to claim
 17, wherein each of said first and second non-woven materials
 includes at least one material selected from a group
 consisting of lycra, wood pulp, cotton, polypropylene,
 polyester and rayon.
 - 39. (Previously Added) A composite comprising:
- a first layer of foam that is capable of transferring moisture vapor; and
- a first non-woven material that is capable of transferring moisture vapor.
- 40. (Previously Added) The composite according to claim 39, further comprising:
- a second layer of foam which is capable of transferring moisture and positioned such that the non-woven material is positioned between the first and second layers of foam.
- 41. (Previously Added) The composite according to claim 40, further comprising:

a second non-woven material being capable of transferring moisture vapor and being positioned such that the second foam layer is positioned between the first and second non-woven materials.

- 42. (Previously Added) The composite according to claim 39, wherein the first layer of foam is an open cell foam.
- 43. (Previously Added) The composite according to claim 40, wherein the first and second layers of foam are open cell foams.
- 44. (Previously Added) The composite according to claim 40, wherein the composite has reversible enhanced thermal properties.
- 45. (Previously Added) The composite according to claim 39, wherein the non-woven material includes at least one material selected from a group consisting of spandex, wood pulp, cotton, polypropylene, polyester and rayon.

- 46. (Previously Added) The composite according to claim 41, wherein the first and second non-woven materials include at least one material selected from a group consisting of spandex, wood pulp, cotton, polypropylene, polyester and rayon.
 - 47. (New) A composite comprising:
- a first layer of foam having reversible enhanced thermal properties; and
- a first non-woven material positioned in contact with the first layer of foam, the first non-woven material being capable of transferring moisture vapor.
- 48. (New) The composite according to claim 47, comprising a second layer of foam positioned in contact with the first non-woven material such that the first non-woven material is positioned between the first layer of foam and the second layer of foam.
- 49. (New) The composite according to claim 48, further comprising a second non-woven material positioned in contact with the second layer of foam such that the second layer of

foam is positioned between the first non-woven material and the second non-woven material.